I. MAGNETIC MEDIA WAGE REPORTING REQUIREMENTS AND PROCEDURES

This booklet contains the District of Columbia's specifications and instructions for Unemployment Insurance contribution and wage reporting on magnetic media, i.e. diskette, CD or IBM 3490 cartridge.

For purposes of this publication:

- "DOES" refers to the District of Columbia Department of Employment Services
- The terms "TAPE" and "3490 CARTRIDGE" are used interchangeably unless otherwise indicated.
- The term "disk" refers to both 3 ½" floppy disks and CD-ROMs.

ICESA Format Requirement

DOES encourages all employers who currently report wages on magnetic media or print their own copies of the UC-30 form to begin submitting complete contribution and wage data on magnetic media using the ICESA format. This format is a national standard for unemployment insurance reporting, and provides for transmission of both employer tax data and employee wage data electronically. Reporting in this format eliminates the need for printing paper reports.

This document details the requirements for reporting in the ICESA format.

DOES encourages all fiscal agents and larger employers to report using the ICESA format.

In the future, DOES will no longer accept:

- UC-30 forms (facsimiles) printed by the submitter
- Employee wage data using the 80 byte format

DOES will provide a Web reporting and payment application for smaller employers who may not have the technical facilities needed to produce reports in ICESA format. DOES will continue to accept paper reports on UC-30 and UC-30H forms printed and mailed by DOES.

Preparation for Compliance

In order to prepare for the mandatory use of the ICESA format, DOES strongly encourages all employers and fiscal agents who currently submit wage data on magnetic media and print paper UC-30 forms (facsimiles) to begin sending contribution and wage reports on magnetic media as soon as possible.

Before sending live data, employers and fiscal agents must send a test submission and receive approval from DOES. Even organizations currently sending wage data on magnetic media MUST send a test submission and receive approval.

The steps in the test submission program are:

- Review the detail provided in this booklet.

- Obtain permission from DOES to send a test submission from the contact listed below; DOES will not accept data without pre-approval.

- The test data must be received at least two months before the next live report due date

- Follow the guidelines in this booklet and review the data for accuracy before submitting.

- Following the test submittal DOES will advise the submitter whether the data were acceptable or whether changes are needed.

- Employers and fiscal agents may not send live data before receiving approval of the test submission from DOES.

Permission to Use Magnetic Media and the Submission of Test Files

The best way to submit a test file is to use real data from a prior quarter. To test the submission, we run the file through all the normal edits (using a test environment). These edits require consistency in the data submitted – for example, the sum of all wages on the "S" records must equal the total wage amount on the "T" record. A file submitted using dummy data may fail this type of edit.

Contact:

George A. Brown
Phone: 202-698-5758
E-mail: georgea.brown@dc.gov

Submission Address for approval (Data not Accepted without pre-approval)

DC Department of Employment Services
Office of Information Technology
609 H ST NE
Washington, DC 20002
Att: George A. Brown room 211

Submission Address for Quarterly Reporting and Payment (Live Data)

All magnetic media submissions of tax and wage data must be sent to the following address:

Department of Employment Services
609 H ST NE STE 351
Washington, DC 20002

ATTN: Bobby Tucker, Acting Tax Chief

Payment by check must be included in the same package as the magnetic media and transmittal.

Please note that this address is different from the one used for paper UC-30 forms.

External Labels, Transmittal Forms

Each diskette or CD must have a label with the following information:

- The submitter's name
- The DOES account number (for submissions containing only one employer)
- The reporting period
- Contact person's name
- Contact phone number
- E-mail address

When sending a test submission, the word "TEST" must appear on the external label.

DOES will not return diskettes or CDs.

IBM cartridges must have an external label with the following information:

- The submitter's name
- The DOES account number (for submissions containing only one employer)
- The reporting period
- Contact person's name
- Contact phone number
- E-mail address
- Address (for returning the cartridge)
- VOLSER
- Data set name
- Blocking factor

When sending a test submission, the word "TEST" must appear on the external label.

DOES will return cartridges to the address on the external label.

In addition, each submission must include a transmittal with the following information:

- The name of the agent or employer
- The year and quarter of the report
- The date of the submission
- A listing of each employer in the submission including:
- The employer's name
- The employer's FEIN
- The employer's DOES account number
- The amount of the employer's remittance

Employer Responsibility

The employer has ultimate responsibility for the accuracy and timeliness of reports. If an accountant or fiscal agent submitting reports on behalf of an employer fails to meet the magnetic media filing requirements, the employer remains liable for any penalties and interest that might be applicable.

Tax Form Submission

Employers and fiscal agents submitting reports on magnetic media **must not** send paper reports in addition to the tape or disk.

Social Security Numbers

Wage data must include a valid social security number for each employee. Submissions received without valid social security numbers will be considered incomplete, and the employer may be subject to penalty and interest.

Administrative Assessment

The District of Columbia requires all liable employers to pay an administrative funding assessment of two-tenths of one percent (0.2%). Funds from this assessment will be used exclusively for the administration of the District's Unemployment Insurance (UI) program. This funding assessment applies to payroll reports beginning with the report submitted for the quarter ending March 31, 2006.

This administrative assessment is payable on the first $9,000 of wages paid during each calendar year to each employee. In terms of dollars, the maximum annual assessment amount is $18 for every employee who earns $9,000 or more in a year.

Please note the following important point: <u>Only the amount paid in regular UI taxes can be reported to the Internal Revenue Service (IRS) on Form 940</u>. <u>The amount paid in administrative assessment is not reportable to the IRS.</u>

Tax Rates on Magnetic Media:

Note the following if you:
- participate in the "Rate Tape" process through which DOES provides UI tax rates each quarter
- submit wage and contribution reports on magnetic media using the ICESA format (i.e., with no printed UC-30 form):

Beginning with the first quarter of 2006, the rate tape that DOES sends will contain a combined rate that is the sum of the employer's UI Tax rate plus the administrative assessment rate. The administrative assessment rate is 0.2% (or 0.002 if expressed as a fraction). For example, if an employer's current UI tax rate is 1.3%, the new combined tax rate that appears on the rate tape will be 1.5%.

Use the following procedure to determine the tax payment amount reportable to the IRS on form 940:
- Calculate the employer's UI tax rate by subtracting 0.2% from the combined rate.
- Calculate the UI tax payment reportable on form 940 by multiplying the taxable wages by the UI tax rate.

For example, if an employer's combined rate is 1.5%, and total taxable wages are $9000.00:

- The total payable to DOES (UI tax plus the administrative assessment) is $135.00.
- The UI Tax rate is 1.3% (exclusive of the administrative assessment).
The UI tax payment reportable to the IRS is $117.00.

II. DATA RECORD DESCRIPTIONS

The following is a description of the data records that are used to create magnetic media reports. Use the information provided below as well as the list of technical requirements and specifications in the other sections of this manual to prepare reports via magnetic media.

DOES does not require data in every field defined in the ICESA format. The charts below indicate which fields are required. When a field is marked as required, it must contain valid data.

Formatting of Money Amounts:

- All money fields are strictly numeric.

- They must include dollars and cents with the decimal point assumed.   For example, $12,345.67 entered in a field defined as 14 bytes long will look as follows:
      0000001234567

- Do not use any punctuation in any money field.

- NEGATIVE (CREDIT) MONEY AMOUNTS ARE <u>NOT</u> ALLOWED.

- RIGHT JUSTIFY AND ZERO FILL ALL MONEY FIELDS.

- IN A MONEY FIELD THAT IS NOT APPLICABLE, ENTER ZEROS.

The ICESA format consists of 6 record types:

TRANSMITTER RECORD: CODE A
The Code A record identifies the organization submitting the file.

There is only one Code A record, and it must be the first data record on each file. (See Section III for multiple volume diskette requirements.)

AUTHORIZATION RECORD: CODE B
The Code B record identifies the type of equipment used to generate the file.

The Code B record, if included, must be the second data record on each file. (See Section III for multiple volume diskette requirements.)

The Code B record should contain the address where the file can be returned if the state is unable to process it. Address entries should be specific enough to ensure proper delivery and must be made precisely according to the specifications.

EMPLOYER RECORD: CODE E
The Code E record identifies an employer whose employee wage and tax information is being reported.

There may be multiple Code E records in the file if the submission includes multiple employers. Each Code E record is followed by a set of Code S records for employee wages. The complete set of employer records concludes with a Code T record which contains summary information for the employer, such as total wages, taxable wages and the remittance due.

EMPLOYEE RECORD: CODE S
The Code S record is used to report wage and tax data for an employee.

The set of Code S records will follow a code E employer record.

Do not generate a Code S record if only blanks would be entered after the record identifier.
When filing a "zero wage" report, it is not necessary to include any Code S records. The Code E
record will be immediately followed by a Code T record.

Name Formats on the Code S Record

- The employee name on the magnetic media file must agree with the spelling of the name
  on the individual's social security card.
- Parts of a compound surname must be connected by a hyphen. Single-letter prefixes
  (e.g., "O," "D,") must not be separated from the rest of the surname by a blank, but
  should be connected by an apostrophe.
- Punctuation may be used when appropriate.
- Lower case letters are not acceptable.
- Do not include any titles in the name. Titles make it difficult to determine an individual's
  name and may prevent properly crediting earnings data.

TOTAL RECORD: CODE T
The Code T record contains the totals for all Code S records reported for the employer.

A Code T record must be generated for each Code E record.

See the Employee Wage Record (Code S) description for information about reporting money
amounts.

FINAL RECORD: CODE F
The Code F record indicates the end of the file and MUST be the last data record on each tape or
single diskette. (See Section III for multiple volume diskette requirements.)

The Code F record must appear only once on each file, after the last Code T record.
See the Employee Wage Record (Code S) description for information about reporting money
amounts.

III. DISKETTE AND CD:
TECHNICAL REQUIREMENTS

File Name

The file name must be DCWAGE.TXT. It MUST be in the root directory

A diskette must not contain more than one file. If more than one file of unemployment insurance wage information is being submitted, each file must be named DCWAGE.TXT and each file must be placed on a separate diskette. No files other than DCWAGE.TXT should be included on a diskette. (Exception--see "Multiple-Volume Submission" in this section.)

Transmitters of unemployment insurance wage information for multiple employers should avoid creating a separate file and a separate diskette for each employer.

Operating System

All 3½" diskettes must be created using an MS-DOS "double density" or "high density" operating system format.

If you do not have an MS-DOS operating system, you may still be able to create MS-DOS compatible diskette files. Some operating systems, e.g., UNIX, XENIX and APPLE, may have a DOS shell that can be used to create these files. For UNIX/XENIX based systems use DOSCP command to create an MS-DOS compatible file. Check your operating system manual.

Character Set

Data must be recorded on 3½" diskettes or CDs using the ASCII-1 character set.

Note: EBCDIC and ASCII-2 are not acceptable for diskette reporting.

Record Length

Each record in a file MUST be 275 characters in length. Data must be entered in each record in the exact positions shown in Section V just as for magnetic tape format.

Formatting

Data sent on 3½" "double density" or "high density" diskettes MUST be formatted to the density specified by the diskette manufacturer.

Delimiters

Record delimiters must be used. They must follow the last character of each record.

The record delimiter must consist of two characters and those two characters must be carriage return and line feed. The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.

A record delimiter must appear immediately after the last character of each record. The carriage return character and the line feed character will be placed in positions 276 and 277, respectively.

DO NOT place a record delimiter before the first record of the file.

DO NOT place more than one record delimiter i.e., more than one carriage-return/line-feed combination, following a record.

DO NOT place record delimiters after a field within a record.

Multiple-Volume Submission

A multiple-volume diskette submission is a submission for which the number of data records exceeds the capacity of a single diskette, so the data must be continued on to one or more subsequent diskettes, i.e., volumes. A multiple-volume diskette submission properly begins with a Code A record on volume 1 and ends with a Code F record on the last volume.

Only the file "DCWAGE.TXT" on volume 1 of a multiple-volume diskette file should begin with a Code A record. Each volume after volume 1 should contain a file named "DCWAGE2.TXT" for the second volume and "DCWAGE3.TXT" for the third volume, etc. Each file should begin with the record which properly follows the last record on the preceding volume/file. For example, if volume 1 ends with a Code S record, volume 2 begins with the next code S record for that employer.

The external diskette labels for a multiple-volume submission MUST indicate the proper sequence (e.g., VOL 2 of 3) for processing.

IV. IBM MAGNETIC CARTRDIGE:
TECHNICAL REQUIREMENTS

Basic Requirements

Data should be written on 3490 cartridges. DOES does not accept reels.

Each file should contain data for only one quarter. A cartridge with multiple quarters will be rejected.

Internal Labels

DOES will accept labeled magnetic tape files in accordance with the guidelines below. Labels must not contain security encoded bytes. If your system cannot produce labels as described below, send a no-label tape file; i.e., a tape file with data records only.

Tapes with IBM STANDARD header and trailer labels are preferred.

Transmitters who cannot produce IBM internal labels or no-label tapes may use other labels, as described below.

Each segment (record) of a set of labels (i.e., VOL1 + HDR1 + HDR2 = a set of header labels) must contain 99 or fewer characters.

Header and trailer labels must be written in the same density as the data records.

Header labels must precede data and be separated from the data by one (1) tapemark.

Trailer labels must follow the data and must be separated from the data by one (1) tapemark.

Tapemarks

A tapemark is a one-character physical record. As used on magnetic tape, it separates data from internal labels and one data file from another data file. It also indicates end-of-file. The hexadecimal value for a tapemark is 13. The decimal value for a tapemark is 19. The octal value for a tapemark is 23. Never begin a magnetic tape with a tapemark; doing so signals end-of-file and causes processing to terminate.

Separate data from internal labels with ONE (1) tapemark.

Indicate end-of-file with TWO (2) tapemarks, as follows:

If using trailer labels, write end-of-file tapemarks directly after the trailer labels.

If using no-label tape, write end-of-file tapemarks directly after the last block of data.

Character Sets

American Standard Code for Information Interchange (ASCII) and Extended Binary Coded Decimal Interchange Code (EBCDIC) will be accepted. Magnetic tape recorded in EBCDIC is preferred. LOWER CASE LETTERS ARE NOT ACCEPTABLE ON MAGNETIC TAPE.

Logical Record Length

Each record must be a uniform length of 275 (or 276) characters. A 275-character record is preferred. If your system cannot produce an odd number record length, a 276-character record will be accepted. In tape files with a record length of 276, the 276th character must contain a blank which is coded in the same character set as the first 275 characters. For example, if the first 275 characters are coded in or translated to EBCDIC, character 276 must also be coded in or translated to EBCDIC. Logical records MUST NOT be prefixed by record descriptor words or block descriptor words.

Physical Records

Each physical record (= a block of logical records) must be a uniform length. The length must be a multiple of the logical record length. Physical records MUST NOT be prefixed by block descriptor words. If a logical record length of 275 is being used, the block size should be 23,375. If a logical record length of 276 is being used, the block size should be 23,460. Compressed files will not be accepted.

Blocking Factor

The blocking factor on magnetic tape files should be 85.

V. MAGNETIC MEDIA SPECIFICATIONS

STANDARD MAGNETIC FORMAT FOR QUARTERLY WAGE REPORTING

The tables below detail the data requirements for each record type. The last column indicates whether the data element is required. For DOES to accept the submission, it must meet the following requirements:

- Each record type must be present.
- The records must be in the correct order.
- All required fields must have valid data.

Record Type "A:" Transmitter

Location	Field Name	Field Length	Type	Description	Required?
1- 1	Record Identifier	1	A/N	Constant "A"	**Yes**
2 – 5	Year	4	A/N	Year (CCYY) for which this report is being prepared	**Yes**
6 – 14	Transmitter's Federal EIN	9	N	Enter only numeric characters; omit hyphens, prefixes and suffixes.	**Yes**
15 – 18	Taxing Entity Code	4	A/N	Constant "UTAX"	**Yes**
19 – 23	Blanks	5	A/N	Enter Blanks	**Yes**
24 – 73	Transmitter Name	50	A/N	Enter the transmitter name of the organization submitting the file.	**Yes**
74 – 113	Transmitter Street Address	40	A/N	Enter the street address of the organization submitting the file.	**Yes**
114 – 138	Transmitter City	25	A/N	Enter the city of the organization submitting the file	**Yes**
139 - 140	Transmitter State	2	A/N	Enter the standard two character FIPS postal abbreviation: DC = 11	**Yes**
141 - 153	Blanks	13	A/N	Enter blanks	**Yes**
154 - 158	Transmitter Zip Code	5	A/N	Enter a valid zip code.	**Yes**
159 - 163	Transmitter Zip Code Extension	5	A/N	Use this field as necessary for the four digit extension of the zip code. Include hyphen in position 159. If unknown, fill with	No

				blanks	
164 - 193	Transmitter Contact	30	A/N	Title of individual from transmitter organization, who is responsible for the accuracy and completeness of the wage report.	**Yes**
194 - 203	Transmitter Contact Telephone Number	10	A/N	Telephone number at which the transmitter contact can be telephoned.	**Yes**
204 - 207	Telephone Extension/Box	4	A/N	Enter transmitter telephone extension or message box.	**Yes** – enter blanks if there is no extension
208 - 213	Media Transmitter/Authorization Number	6	A/N	Identifier assigned to the entity transmitting the media.	No
214 - 214	C-3 Data	1	A/N	States requiring this data will define. If not required, enter blanks.	No
215 - 219	Suffix Code	5	A/N	States requiring this data will define. If not required, enter blanks.	No
220 - 220	Allocation Lists	1	A/N	States requiring this data will define. If not required, enter blanks.	No
221 - 229	Service Agent I.D.	9	A/N	States requiring this data will define. If not required, enter blanks.	No
230 - 242	Total Remittance Amount	13	A/N	States requiring this data will define. If not required, enter blanks.	No
243 - 250	Media Creation Date	8	A/N	Enter date: MMDDYYYY.	**Yes**
251 - 275	Blanks	25	A/N	Enter Blanks	**Yes**

Record Type "B:" Authorization

Location	Field Name	Field Length	Type	Description	Required?
1- 1	Record Identifier	1	A/N	Constant "B"	**Yes**
2 – 5	Year	4	A/N	Year (CCYY) for which this report is being prepared	**Yes**
6 – 14	Transmitter's Federal EIN	9	N	Enter only numeric characters; omit hyphens, prefixes and suffixes.	**Yes**
15 - 22	Computer	8	A/N	Enter the manufacturer's name	**Yes**
23 - 24	Internal Label	2	A/N	SL = IBM standard label NS = Non-standard label NL = No label AL = ANSI standard label D = Diskette CD = CD	**Yes**
25 - 25	Blank	1	A/N	Enter blank	**Yes**
26 - 27	Density	2	A/N	"39" = IBM 3490 cartridge. Enter blanks for diskette or CD	**Yes**
28 - 30	Recording Code (Character Set)	3	A/N	Enter "EBC" for EBCDIC; "ASC" for ASCIII. Always "ASC" for diskette or CD.	**Yes**
31 - 32	Number of Tracks	2	A/N	"19" = IBM 3490 cartridge Enter blanks for diskette or CD	**Yes**
33 - 34	Blocking Factor	2	A/N	Enter the blocking factor of the file, not to exceed 85. Enter blanks for diskette or CD.	**Yes**
35 - 38	Taxing Entity Code	4	A/N	Constant "UTAX"	**Yes**
39 - 146	Blanks	108	A/N	Enter blanks	**Yes**
147 - 190	Organization Name	44	A/N	The name of the organization to which the media should be returned	**Yes**
191 - 225	Street Address	35	A/N	The street address of the organization to which the media should be returned.	**Yes**
226 - 245	City	20	A/N	The city of the organization to which the media should be returned	**Yes**
246 - 247	State	2	A/N	Enter the standard two character FIPS postal abbreviation.	**Yes**
248 - 252	Blanks	5	A/N	Enter blanks	**Yes**
253 - 257	Zip Code	5	A/N	Enter a valid zip code	**Yes**
258 - 262	Zip Code Extension	5	A/N	Enter four digit extension of zip code, being sure to include the hyphen in position 258. If N/A, enter blanks.	**Yes**
263 - 275	Blanks	13	A/N	Enter blanks	**Yes**

Record Type "E:" Employer

Location	Field Name	Field Length	Type	Description	Required?
1- 1	Record Identifier	1	A/N	Constant "E"	**Yes**
2 – 5	Payment Year	4	A/N	Year (CCYY) for which this report is being prepared	**Yes**
6 – 14	Federal EIN	9	N	Enter only numeric characters; omit hyphens, prefixes and suffixes.	**Yes**
15 – 23	Blanks	9	A/N	Enter blanks	**Yes**
24 - 73	Employer Name	50	A/N	Enter the first 50 positions of the employer's name, exactly as registered with the state unemployment insurance agency.	**Yes**
74 - 113	Employer Street Address	40	A/N	Enter the street address of the employer	**Yes**
114 - 138	Employer City	25	A/N	Enter the city of employer's mailing address	**Yes**
139 - 140	Employer State	2	A/N	Enter the standard two character FIPS postal abbreviation of the employer's address	**Yes**
141 - 148	Blanks	8	A/N	Enter blanks	**Yes**
149 - 153	Zip Code Extension	5	A/N	Enter four digit extension of zip code, being sure to include the hyphen in position 149. If N/A, enter blanks	No
154 - 158	Zip Code	5	A/N	Enter valid zip code	**Yes**
159 - 159	Blank	1	A/N	Enter blanks	**Yes**
160 - 160	Type of Employment	1	A/N	Enter the appropriate code: A-Agriculture H-Household M-Military Q-Medicare Qualified Gov't Emp X-Railroad R-Regular (all others)	No
161 - 162	Blocking Factor	2	A/N	Enter blocking factor of the file, not to exceed 85. Enter blanks for diskette or CD.	No
163 - 166	Establishment Number or Coverage Group/PRU	4	A/N	Enter either the establishment number of the coverage group/PRU. Otherwise, enter blanks.	No
167 - 170	Taxing Entity Code	4	A/N	Constant "UTAX"	**Yes**
171 - 172	State Identifier Code	2	A/N	Enter the state FIPS postal numeric code for the state to which wages are being	**Yes**

				reported. DC = 11	
173 - 187	State Unemployment Insurance Account Number	15	A/N	Enter state U.I. employer account number. Left justify with trailing spaces.	**Yes**
188 - 189	Reporting Period	2	A/N	Enter the last month of the calendar quarter to which the report applies. "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth quarter	**Yes**
190 - 190	No Workers/No Wages	1	A/N	0 = Indicates that the E record will not be followed by S, employee records. 1 = Indicates that the E record will be followed by S, employee records.	**Yes**
191 - 191	Tax Type Code	1	A/N	States requiring this data will define. If not required, enter blank.	No
192 - 196	Taxing Entity Code	5	A/N	States requiring this data will define. If not required, enter blanks.	No
197 - 203	State Control Number	7	A/N	States requiring this data will define. If not required, enter blanks	No
204 - 208	Unit Number	5	A/N	States requiring this data will define. If not required, enter blanks.	No
209 - 255	Blanks	47	A/N	Enter blanks	**Yes**
256 - 256	Foreign Indicator	1	A/N	If data in positions 74 -158 is for a foreign address, enter the letter "X", else a blank.	**Yes**
257 - 257	Blank	1	A/N	Enter blanks	**Yes**
258 - 266	Other EIN	9	A/N	Enter blanks if no other EIN was used.	No
267 - 275	Blanks	9	A/N	Enter blanks	**Yes**

Record Type "S:" Employee

Location	Field Name	Field Length	Type	Description	Required?
1- 1	Record Identifier	1	A/N	Constant "S"	**Yes**
2 - 10	Social Security Number	9	A/N	Employee's social security number	**Yes**
11 - 30	Employee Last Name	20	A/N	Enter employee last name	**Yes**
31 - 42	Employee First Name	12	A/N	Enter employee first name	**Yes**
43 - 43	Employee Middle Initial	1	A/N	Enter employee middle initial. If no middle initial, enter blank.	**Yes**
44 - 45	State Code	2	A/N	Enter the state FIPS postal numeric code for the state to which wages are being reported. DC = 11	**Yes**
46 - 49	Blanks	4	A/N	Enter blanks	**Yes**
50 - 63	State QTR Total Gross Wages	14	N 9(12)V99	Enter quarterly wages subject to all taxes. Include all tip income	No
64 - 77	State QTR Unemployment Insurance Total Wages	14	N 9(12)V99	Enter quarterly wages subject to unemployment taxes. Include all tip income.	**Yes**
78 - 91	State QTR Unemployment Insurance Excess Wages	14	N 9(12)V99	Quarterly wages in excess of the state U.I. taxable wage base	**Yes**
92 - 105	State QTR Unemployment Insurance Taxable Wages	14	N 9(12)V99	State QTR U.I. total wages less state QTR U.I. excess wages.	**Yes**
106 - 120	Quarterly State Disability Insurance Taxable Wages	15	N	States requiring this data will define. If not required, enter zeros.	No
121 - 129	Quarterly Tip Wages	9	N	Include all tip income. If not required, enter zeros	No
130 -131	Number of Weeks Worked	2	A/N	The number of weeks worked in the reporting period.	No
132 - 134	Number of Hours Worked	3	A/N	The number of hours worked in the reporting period	No
135 - 142	Blanks	8	A/N	Enter blanks	**Yes**
143 - 146	Taxing Entity Code	4	A/N	Constant "UTAX"	**Yes**
147 - 161	State Unemployment	15	A/N	Enter state UI employer account number. Left	**Yes**

	Insurance Account Number			justify with trailing spaces.	
162 - 176	Unit/Division Location/Plant Code	15	A/N	The ID assigned to identify wages by work site	No
177 - 190	State Taxable Wages	14	N	Enter wages subject to state income tax	No
191 - 204	State Income Tax Withheld	14	N	Enter state income tax withheld	No
205 - 206	Seasonal Indicator	2	A/N	States requiring this data will define. If not required, enter blanks.	No
207 - 207	Employer Health Insurance Code	1	A/N	States requiring this data will define. If not required, enter blank.	No
208 - 208	Employee Health Insurance Code	1	A/N	States requiring this data will define. If not required, enter blank.	No
209 - 209	Probationary Code	1	A/N	States requiring this data will define. If not required, enter blank.	No
210 - 210	Officer Code	1	A/N	For employees who are officers of the corporation, enter "1"; Otherwise, enter "0."	No
211 - 211	Wage Plan Code	1	A/N	States requiring this data will define. If not required, enter blank.	No
212 - 212	Month 1 Employment	1	A/N	Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 1st month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the pay period including the 12th day of the 1st month of the reporting period.	No
213 - 213	Month 2 Employment	1	A/N	Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the pay period including the 12th day of the 2nd month of the reporting period.	No

214 - 214	Month 3 Employment	1	A/N	Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 3rd month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the pay period including the 12th day of the 3rd month of the reporting period.	No
215 - 220	Reporting Quarter and Year	6	A/N	Enter the last month and year for the calendar quarter for which this report applies, e.g., "031997" for Jan-Mar of 1997	**Yes**
221 - 226	Date First Employed	6	A/N	Enter the month and year, e.g., "031997"	No
227 - 232	Date of Separation	6	A/N	Enter the month and year, e.g., "031997"	No
233 - 275	Blanks	43	A/N	Enter blanks	**Yes**

Record Type "T:" Total

Location	Field Name	Field Length	Type	Description	Required?
1- 1	Record Identifier	1	A/N	Constant "T"	**Yes**
2 - 8	Total Number of Employees	7	N	The total number of "S" records reported. The total number of "S" records since the last "E" record	**Yes**
9 - 12	Taxing Entity Code	4	A/N	Constant "UTAX"	**Yes**
13 - 26	State QTR Total Gross Wages For Employer		N	Quarterly gross wages subject to all taxes. Total of this field on all "S" records since the last "E" record.	No
27 - 40	State QTR Unemployment Insurance Total Wages For Employer	14	N 9(12)V99	Quarterly wages subject to State U.I. tax. Include all tip income. Total of this field on all "S" records since the last "E" record	**Yes**
41 - 54	State QTR Unemployment Insurance Excess Wages for Employer	14	N 9(12)V99	Quarterly wages in excess of the state U.I. taxable wage base. Total of this field on all "S" records since the last "E" record	**Yes**
55 - 68	State QTR Unemployment Insurance Taxable Wages For Employer	14	N 9(12)V99	State U.I. total wages less quarterly state U.I. excess wages. Total of this field on all "S" records since the last "E" record.	**Yes**
69 - 81	Quarterly tip wages for employer	13	N	Enter all tip income. Total of this field on all "S" records since the last "E" record	No
82 -87	U.I. Tax Rate This Quarter	6	A/N	The employer U.I. tax rate for this reporting period. Decimal point followed by 5 digits, e.g., 2.7% = .02700.	**Yes**
88 - 100	State QTR U.I. Taxes Due	13	N 9(11)V99	U.I. taxes due. Quarterly state U.I. taxable wages times U.I. tax rate	**Yes**
101 - 111	Previous Quarter(s) Underpayment	11	N 9(09)V99	Balance due from previous quarters, including penalty and interest	**Yes**
112 - 122	Interest	11	N	Interest due for this	**Yes**

			9(09)V99	quarter	
123 - 133	Penalty	11	N 9(09)V99	Penalty due for this quarter	**Yes**
134 - 144	Credit/Overpayment	11	N 9(09)V99	Previous overpayment being applied to balance due	**Yes**
145 - 148	Employer Assessment Rate	4	A/N		No
149 - 159	Employer Assessment Amount	11	N 9(09)V99		No
160 - 163	Employee Assessment Rate	4	A/N		No
164 - 174	Employee Assessment Amount	11	N 9(09)V99		No
175 - 185	Total Remittance Amount	11	N 9(09)V99	Total remittance accompanying this report for this employer. For timely reports, this must equal State Qtr U.I. Taxes due (location 88 – 100).	**Yes**
186 - 198	Allocation Amount	13	N		No
199 - 212	Wages Subject to State Income Tax	14	N		No
213 - 226	State Income Tax Withheld	14	N		No
227 - 233	Month 1 Employment for Employer	7	N 9(07)	Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period. Total of this field on all "S" records since the last "E" record	**Yes**
234 - 240	Month 2 Employment for Employer	7	N 9(07)	Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Total of this field on all "S" records since the last "E" record	**Yes**
241 - 247	Month 3 Employment for Employer	7	N 9(07)	Total number of employees covered by U.I. who worked or received pay for the pay	**Yes**

				period including the 12th day of the 3rd month of the reporting period. Total of this field on all "S" records since the last "E" record	
248 - 250	County Code	3	A/N		No
251 - 257	Outside County Employees	7	A/N		No
258 - 267	Document Control Number	10	A/N		No
268 - 275	Blanks	8	A/N	Enter blanks	**Yes**

Record Type "F:" Final

Location	Field Name	Field Length	Type	Description	Required?
1- 1	Record Identifier	1	A/N	Constant "F"	**Yes**
2 - 11	Total Number of Employees in File	10	N	Enter the total number of "S" records in the entire file	**Yes**
12 - 21	Total Number of Employers in File	10	N	Enter the total number of "E" records in the entire file.	**Yes**
22 - 25	Taxing Entity Code	4	N	Constant "UTAX"	**Yes**
26 - 40	Quarterly Total Gross Wages in File	15	N	Quarterly gross wages subject to all taxes. Total of this field for all "S" records in the file.	No
41 - 55	Quarterly State Unemployment Insurance Total Wages in File	15	N 9(13)V99	Quarterly wages subject to state U.I. tax. Total of this field on all "S" records in the file.	**Yes**
56 - 70	Quarterly State Unemployment Insurance Excess Wages in File	15	N 9(13)V99	Quarterly wages in excess of the state U.I. taxable wage base. Total of this field on all "S" records in the file	**Yes**
71 - 85	Quarterly State Unemployment Insurance Taxable Wages in File	15	N 9(13)V99	State U.I. gross/total wage less quarterly state U.I. excess wages. Total of this field on all "S" records in the file.	**Yes**
86 - 100	Quarterly State Disability Insurance Taxable Wages in File	15	N	States requiring this data will define. If not required, enter zeros.	No
101 - 115	Quarterly Tip Wages in File	15	N	Enter all tip income. Total of this field on all "S" records in the file	No
116 - 123	Month 1 Employment for Employers in File	8	A/N	Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period. Total of	**Yes**

				this field on all "S" records in the file.	
124 - 131	Month 2 Employment for Employers in File	8	A/N	Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Total of this field on all "S" records in the file	**Yes**
132 - 139	Month 3 Employment for Employers in File	8	A/N	Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 3rd month of the reporting period. Total of this field on all "S" records in the file.	**Yes**
140 - 275	Blanks	136	A/N	Enter blanks	**Yes**